



## APPENDIX A

Sections 304 and 305 of the Budget and Accounting Act are as follows (as they appear in Title 31, U. S. Code):

**SECTION 74. \* \* \*** Nothing in this chapter shall prevent the General Accounting Office from suspending items in an account in order to obtain further evidence or explanations necessary to their settlement.

The General Accounting Office shall preserve, with their vouchers and certificates, all accounts which have been finally adjusted.

Disbursing officers, or the head of any executive department, or other establishment not under any of the executive departments, may apply for and the Comptroller General shall render his decision upon any question involving a payment to be made by them or under them, which decision, when rendered, shall govern the General Accounting Office in passing upon the account containing said disbursement.

**SECTION 71.** All claims and demands whatever by the Government of the United States or against it, and all accounts whatever in which the Government of the United States is concerned, either as debtor or creditor, shall be settled and adjusted in the General Accounting Office.

## APPENDIX B

Paragraph 47 of the specifications in petitioner's contract provides as follows:

47. *Borrow pits.*—All materials required for the construction of the dam embankment and for backfill, which are not available from required excavations, shall be taken from borrow pits as directed by the contracting officer. The location and extent of all borrow pits shall be as directed by the contracting officer, and the Government reserves the right to change the location of such borrow pits or to locate additional borrow pits as required, but such pits will be located as close as feasible to the work in which the borrowed materials are to be used. The limit of the average free haul for materials excavated from borrow pits for the earth-fill portion of the embankment will be 3,000 feet, and for the rock-fill and riprap portions will be 2,000 feet. Actual required average haul of earth-fill material in excess of 3,000 feet, and of rock-fill and riprap material in excess of 2,000 feet will be paid for at \$0.002 per cubic yard per 100-foot station. The amount of over-haul in station cubic yards for which payment will be made will be determined by multiplying the excess of the average actual required haul in stations over the specified average free haul in stations, by the number of cubic yards of all such material excavated from borrow pits and placed in the embankment or used for back-fill, as directed or approved by the contracting officer. The lengths of haul

will be measured along horizontal straight lines between the centers of gravity of the materials as found in excavation in the borrow pits and the center of gravity of the completed dam embankment. No progress payment will be made for overhaul, but all overhaul earnings under the contract will be included in the final estimate. Borrow pit areas shall be cleared as provided in paragraph 37. Borrow pits shall be operated so as not to mar the usefulness or appearance of any part of the work or of any other property of the Government, and borrow pits and the surfaces of wasted material shall be left in a reasonably smooth and even condition satisfactory to the contracting officer. Should any borrow pits be located adjacent to the dam and below the level of the top of the dam, a berm of not less than 100 feet shall be left between the toe of the dam and edge of the borrow pit, with provision for a side slope of 4 to 1 to the bottom of the borrow pit. In order to avoid the formation of pools, drainage ditches from borrow pits to the nearest outlets shall be constructed by the contractor where, in the opinion of the contracting officer, such drainage ditches are necessary. The contractor shall carefully strip the sites of borrow pits, or so much thereof as may be required, of top soil, vegetation, roots, brush, sod, loam, and other objectionable matter. The disposal of all materials wasted by stripping shall be subject to the approval of the contracting officer. Measurement for payment for stripping borrow pits will be made in excavation and will include only the stripping in locations and to the depths as directed by the contracting officer. Payment for stripping

and disposal of materials wasted by stripping will be made at the unit price per cubic yard bid in the schedule for "Excavation, stripping borrow pits." If materials unsuitable for embankment or backfill purposes are found in borrow pits, such materials shall be left in place or excavated and wasted, as directed by the contracting officer, and payment for excavation and disposal of unsuitable materials excavated and wasted by direction of the contracting officer will be made at the unit price per cubic yard bid in the schedule for "Excavation, stripping borrow pits." Payment for excavation in borrow pits and transportation to embankment will be made at the unit prices per cubic yard bid therefor in the schedule, which unit prices shall include the entire cost of the excavation of the materials and of the transportation of the materials to the dam embankment: *Provided*, That all materials from borrow pits actually placed in the embankment or in backfill will again be included for payment under appropriate items of embankment construction or backfill. Measurement, for payment, of excavation in borrow pits will be made in excavation only and to the neat lines of excavations made by direction of the contracting officer.